

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Shelby Eastern Schools (7285)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,986,186	\$2,149,682	\$2,155,841	9%	0%
	11300 High School	\$1,851,292	\$2,652,285	\$2,313,530	25%	-13%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$16,027	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$1,404	\$835	n/a	-41%
	12100 Gifted and Talented	\$15,142	\$5,720	\$16,560	9%	189%
	12350 Homebound	\$0	\$422	\$1,466	n/a	248%
	12710 Equal Opportunity At Risk	\$27,090	\$6,248	\$0	-100%	-100%
	12810 Special Education Preschool	\$0	\$0	\$274	n/a	n/a
	12900 Other Special Programs	\$0	\$66	\$3,596	n/a	> 500%
	14300 High School	\$8,681	\$33,063	\$19,311	122%	-42%
	16100 Remediation Testing	\$13,991	\$54,065	\$52,160	273%	-4%
	16200 Preventive Remediation	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$168,205	\$93,168	\$91,626	-46%	-2%
	22230 Audiovisual	\$15,626	\$10,967	\$417	-97%	-96%
	22240 Education Television	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$331,452	\$446,769	\$482,227	45%	8%
	25810 Direction of Rental Services	\$964	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$133,412	\$117,915	\$102,638	-23%	-13%
	25840 Other Textbook Rental Services	\$23,706	\$468	\$24,498	3%	> 500%
	26497 Teachers Retirement Fund	\$158,694	\$255,074	\$329,359	108%	29%
	41100 Transfer Tuition	\$5,815	\$83	\$284	-95%	242%
	41300 Area Vocational Schools	\$221,209	\$238,937	\$203,396	-8%	-15%
	41400 Joint Services and Supply	\$368,725	\$668,013	\$527,683	43%	-21%
Student Academic Achievement Total		\$5,330,192	\$6,734,348	\$6,341,727	19%	-6%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$60,646	\$266	n/a	-100%
	21130 Social Work Services	\$0	\$0	\$100	n/a	n/a
	21220 Counseling Services	\$162,048	\$150,223	\$139,877	-14%	-7%
	21320 Medical Services	\$0	\$1,125	\$0	n/a	-100%
	21340 Nurse Services	\$34,158	\$54,912	\$56,891	67%	4%
	21390 Other Health Services	\$0	\$0	\$3,247	n/a	n/a
	21420 Psychological Testing	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$14,881	\$19,938	\$11,944	-20%	-40%
	22130 Instructional Staff Training Services	\$2,375	\$5,794	\$8,765	269%	51%
	23110 Service Area Direction	\$0	\$19,211	\$15,209	n/a	-21%

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	23120 Service Area Assistants	\$48,773	\$22,346	\$32,480	-33%	45%
	23210 Office of the Superintendent	\$126,605	\$166,317	\$147,839	17%	-11%
	23290 Other Executive Administrative Services	\$10,204	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$68,059	\$26,365	n/a	-61%
	26710 Technology Support and Maintenance	\$0	\$150,130	\$68,592	n/a	-54%
Student Instructional Support Total		\$399,046	\$718,700	\$511,574	28%	-29%
Overhead and Operational						
	23150 Legal Services	\$10,475	\$9,008	\$9,032	-14%	0%
	23160 Promotion Expenses	\$992	\$793	\$90	-91%	-89%
	25110 Office of the Business Manager	\$0	\$0	\$3,175	n/a	n/a
	25291 Refund of Revenue	\$0	\$23,308	\$3,252	n/a	-86%
	25295 Bank Service Charge	\$0	\$0	\$43	n/a	n/a
	25296 Cash Change	\$0	\$1,029	\$827	n/a	-20%
	25360 Rent of Buildings & Equipment	\$40,407	\$59,696	\$56,223	39%	-6%
	25410 Service Area Direction	\$18,558	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$629,028	\$977,061	\$966,463	54%	-1%
	25430 Maintenance of Grounds	\$10,834	\$15,632	\$9,452	-13%	-40%
	25440 Maintenance of Equipment	\$34,491	\$106,315	\$46,266	34%	-56%
	25450 Vehicle Maintenance (other than buses)	\$0	\$12,215	\$7,649	n/a	-37%
	25470 Insurance (other than buses)	\$39,361	\$83,135	\$71,215	81%	-14%
	25510 Service Area Direction	\$68,774	\$0	\$0	-100%	n/a
	25520 Vehicle Operation	\$7,857	\$13,641	\$24,386	210%	79%
	25530 Monitoring Services	\$922	\$0	\$124	-87%	n/a
	25540 Vehicle Servicing and Maintenance	\$13,268	\$11,609	\$7,896	-40%	-32%
	25550 Purchase of School Buses	\$52,797	\$0	\$62,494	18%	n/a
	25560 Insurance on Buses	\$4,908	\$0	\$0	-100%	n/a
	25580 Contracted Transportation Services	\$548,959	\$892,840	\$877,415	60%	-2%
	25590 Other Pupil Transportation Services	\$512	\$1,497	\$771	51%	-48%
	25591 Bus Driver Training	\$0	\$0	\$120	n/a	n/a
	25620 Food Preparation and Dispensing	\$137,795	\$189,438	\$191,745	39%	1%
	25640 Food Purchases	\$177,226	\$260,479	\$292,329	65%	12%
	25690 Other Food Services	\$11,133	\$21,326	\$12,221	10%	-43%
	25920 Ditch Assessments	\$0	\$767	\$0	n/a	-100%
	26495 Official Bonds	\$260	\$835	\$750	188%	-10%
	26499 Other	\$0	\$4,421	\$7,951	n/a	80%
	29000 Support Services - Other	\$0	\$0	\$11,533	n/a	n/a

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	31000 Direction of Community Services	\$948	\$1,374	\$438	-54%	-68%
	32000 Community Recreation	\$2,315	\$4,500	\$0	-100%	-100%
	34000 Athletic Coaches	\$0	\$78,463	\$146,033	n/a	86%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$147,229	\$155,142	n/a	5%
Overhead and Operational Total		\$1,811,820	\$2,916,610	\$2,965,032	64%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$53,658	\$160,699	\$42,811	-20%	-73%
	25330 Professional Services	\$20,710	\$18,939	\$20,461	-1%	8%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$322,920	\$136,502	\$112,394	-65%	-18%
	25352 Energy Savings Contracts	\$101,777	\$130,496	\$131,564	29%	1%
	25370 Purchase of Moveable Equipment	\$0	\$4,900	\$0	n/a	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$209,394	\$267,733	\$115,467	-45%	-57%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$215,000	\$85,000	n/a	-60%
	52100 Bonds, INTEREST ON DEBT	\$0	\$267,720	\$75,918	n/a	-72%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$7,960	\$3,980	n/a	-50%
	53100 Buildings, LEASE RENTAL	\$526,000	\$1,314,515	\$600,000	14%	-54%
	53150 Buildings - Interest	\$0	\$731,546	\$1,459,546	n/a	100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$44,996	\$0	\$0	-100%	n/a
	59200 Bond Bank Fee	\$0	\$1,250	\$0	n/a	-100%
Nonoperational Total		\$1,279,454	\$3,257,259	\$2,647,140	107%	-19%
prorated						
	26491 PERF	\$30,851	\$29,960	\$46,955	52%	57%
	26492 Social Security	\$384,705	\$508,286	\$477,594	24%	-6%
	26493 Workmen's Compensation	\$13,604	\$40,834	\$30,901	127%	-24%
	26494 Group Insurance	\$461,764	\$1,048,358	\$909,802	97%	-13%
	26496 Unemployment Compensation	\$384	\$8,396	\$7,618	> 500%	-9%
	26498 Severance/Early Retirement Pay	\$19,527	\$197,196	\$371,165	> 500%	88%
prorated Total		\$910,835	\$1,833,030	\$1,844,036	102%	1%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
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	Student Academic Achievement	\$6,099,121	\$8,250,054	\$7,894,538	29%	-4%	62.7%	53.4%	55.2%
	Student Instructional Support	\$461,058	\$873,220	\$636,458	38%	-27%	4.7%	5.6%	4.4%
	Overhead and Operational	\$1,891,714	\$3,079,414	\$3,131,374	66%	2%	19.4%	19.9%	21.9%
	Nonoperational	\$1,279,454	\$3,257,259	\$2,647,140	107%	-19%	13.1%	21.1%	18.5%
	Grand Total	\$9,731,347	\$15,459,947	\$14,309,510	47%	-7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.4%	59.0%	59.6%